

Tax Bulletin

Tax Bulletin 8-06

Effective Date: Jan. 1, 2007

Re: Daggett County Imposes County Option Funding for Rural County Hospitals

The 1993 Utah Legislature passed House Bill 404 (Utah Code §§59-12-801 – 803) allowing county legislative bodies to put to the voters of the county an option to impose a local sales and use tax of 1 percent to fund rural county hospitals in that county.

The voters of Daggett County have approved the imposition of the 1 percent tax and the Daggett County Commission has elected to impose this tax by ordinance beginning Jan. 1, 2007. The combined state and local sales and use tax rate will accordingly be increased from 6 percent to 7 percent on all taxable sales and services in Daggett County.

The increased tax rate will be reflected on sales tax returns beginning with the January 2007 monthly period (for monthly filers), the January-March 2007 quarterly period (for quarterly filers), and the January-December 2007 annual period (for annual filers).

QUESTIONS...



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